

EXHIBIT 7

From: Elder, Ken [Kenneth.Elder@lfg.com]
Sent: Thursday, June 10, 2010 2:00 PM
To: McDonald, Thomas W.
Cc: Enright, Joseph G.
Subject: RE: Kergil Calls

Note: We don't have phone numbers in our admin system, but I've provided the phone number that was given to Lincoln during the underwriting of the policy and then a note as to whether I was able to verify the phone number via a reverse lookup.

Martin Bromberg - Policy JJ7052770 is active but is currently in grace with a grace letter scheduled to be mailed to the policy owner on June 12. Bromberg's address of record is 600 Columbus Ave., Apt 12P, New York, NY 10024. Phone number provided to Lincoln was 561-705-3421.

Opal Headrick - Policy JJ7049363 is active. Headrick's address of record is 3509 Celestial Way, N. Fort Myers, FL 33903. Phone number provided to Lincoln was 239-997-6717 (confirmed via reverse lookup).

Tomas Contreras - Policy JJ7055467 is active. Contreras' address of record is 4539 San Sebastian Circle, Orlando, FL 32808. Phone number provided to Lincoln was 407-293-4774 (confirmed via reverse lookup).

Marilyn Nurik - Policy JJ7029621 is active. Nurik's address of record is 5502 San Marino Way, Lake Worth, FL 33467. Phone number provided to Lincoln was 561-965-2870 (confirmed via reverse lookup).

Oswald Heaton - Policy JJ7049644 is active and is currently in grace with \$8,483.90 due. If not paid, policy is scheduled to lapse next week. Heaton's address of record is 913 Saza Avenue, Casselberry, FL 32707. Phone number provided to Lincoln was 407-695-4769.

Robert Haug - Policy JJ7043605 is active but is currently in grace with a grace letter scheduled to be mailed to the policy owner on June 12. Haug's address of record is 17429 Kentucky Road, Fort Myers, FL 33912. Phone number provided to Lincoln was 239-437-1247 (confirmed via reverse lookup).

-----Original Message-----

From: McDonald, Thomas W. [mailto:Thomas.McDonald@ic.fbi.gov]
Sent: Thursday, June 10, 2010 1:27 PM
To: Elder, Ken
Cc: Enright, Joseph G.
Subject: Re: Kergil Calls

Ken - Would it be possible to confirm whether the policies for the 6 individuals listed in our subpoena to you are still in force (i.e. premiums current and no death claims)? Also, could you provide me with the most up to date address and phone number in your system for each of them?

SA Thomas W. McDonald
FBI New York
212-384-4657

----- Original Message -----

From: Elder, Ken <Kenneth.Elder@lfg.com>
To: McDonald, Thomas W.; Enright, Joseph G.
Sent: Wed Jun 09 13:52:47 2010
Subject: Kergil Calls

Tom,

Attached are two calls from Kergil (one on June 8 from his cell phone 845-893-6501 and one on June 4 from his office phone 914-293-0322) as well as the call the Lincoln customer service rep made to 845-893-6501 on June 8.

Unfortunately, there is a software glitch when these phone calls are converted from their original format. When the customer service rep puts the call on hold, there is a silent pause on the original recording. On the converted recording, there is a loud garbled noise and, in most instances, the recording does not pick up the conversation when the customer service rep comes back on the line. This is the case with the June 8 recording where Kergil called Lincoln. You can hear the first 59 seconds of the conversation, but not the last minute and 28 seconds when the conversation continues. On the June 4 recording, Kergil is placed on hold at the 1:42 mark but you will not hear the last minute and 10 seconds when the conversation continues. You should be able to hear the entire June 8 call when the customer service rep called Kergil because the call was never put on hold.

Please let me know if you are unable to listen to these calls.

Ken

<<Converted AudioOnly_Site_-01_AudioModule_21_AudioChannel_08_08-Jun-2010_12.06.42.700[1].wav>> <<Converted AudioOnly_Site_-01_AudioModule_21_AudioChannel_74_04-Jun-2010_13.29.02.500[1].wav>> <<Converted AudioOnly_Site_-01_AudioModule_21_AudioChannel_74_08-Jun-2010_16.41.12.300[1].wav>>

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